



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Mary Mosiman, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

July 17, 2015

To the Honorable Michael L. Fitzgerald,  
Treasurer of State:

The Office of the Treasurer of State is part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Office's internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of your Office did not disclose any findings which we believe were necessary to report for the year ended June 30, 2014.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Office during the course of our audit. If you have questions regarding the above information, please contact Deb Moser at (515) 281-6573.

*Mary Mosiman*  
MARY MOSIMAN, CPA  
Auditor of State

*Warren G. Jenkins*  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency